

Exhibit 2

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1 UNITED STATES DISTRICT COURT
2 SOUTHERN DISTRICT OF NEW YORK
3 CASE NO. 18-MD-2865 (LAK)

4 IN RE:)
5)
6)
7)
8)
9)

CUSTOMS AND TAX ADMINISTRATION OF)
THE KINGDOM OF DENMARK)
(SKATTEFORVALTNINGEN) TAX REFUND)
SCHEME LITIGATION)

This document relates to)
case no. 1:18-cv-10088)

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12 C O N F I D E N T I A L
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15 REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL
16 EXAMINATION OF
17 GREGORY SUMMERS
18 VOLUME I

19 DATE: September 9, 2021
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25 REPORTED BY: MICHAEL FRIEDMAN, CCR

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1 off the record.)

2 Q So after Mr. Gerber was introduced
3 to Zeta Financial Partners, the next thing
4 that happened chronologically is that Zeta
5 flew to New York to have a meeting.

6 Who was at that meeting?

7 A The two principals of Zeta, which
8 was Darren Thorpe and Grenville Solomon. And
9 I believe it was the three of us, so Sander,
10 John, and I.

11 Q So Mr. Gerber and --

12 A That's the best that I can recall.
13 It's a little vague. But like I said, it was
14 a while.

15 But I'm pretty sure that's the way
16 it happened.

17 Q Okay. Do you remember where this
18 meeting took place?

19 A I believe it happened up in
20 the -- I don't know. I believe -- it was in
21 a conference room.

22 I think -- I believe it was in a
23 conference room at 14 Wall, but it could be
24 at Hudson Bays or it could have been at their
25 lawyers. I really -- I don't -- I don't

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1 A Yes.

2 Q And when you say "yes," what was
3 Mr. Gerber's interest in that foundation?

4 A He had -- he was just -- I believe
5 him and John were -- made up the board of
6 trustees.

7 Q Okay.

8 A But like I said, that was not
9 a -- it was not a profit-making entity,
10 any -- we invested the money, and if we made
11 money, it was all given away to charity.
12 None of it was kept by any person whatsoever.

13 And not only that. The -- Sander
14 paid all the expenses so that a hundred
15 percent of the money was given to charities.

16 Q Okay.

17 A IRS-recognized charities.

18 Q Okay. So moving on to what you
19 described earlier as a second meeting with
20 Zeta where the prospect of Danish dividend
21 arbitrage trading was raised, what could you
22 tell us about that meeting?

23 A Well, at that meeting, it was just
24 John Doscas, Grenville, and Darren and
25 myself. Sander, at that point, was much more

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1 heavily involved in Hudson Bay Capital, and
2 he -- and so he had nothing. He just signed
3 the power of attorney to John.

4 And as far as I know, he had very
5 little to do with it after that, you know,
6 initial introduction. That's all.

7 Q And the initial introduction, was
8 that the meeting in 2010 that you told us
9 about?

10 A Correct.

11 Q Okay. So the meeting with the four
12 of you in 2011, can you be more precise about
13 when in 2011 that took place?

14 A It was at the end of the -- I would
15 say it was -- the best I could do is tell you
16 it was in the fourth quarter.

17 Q Okay. Where did that meeting take
18 place?

19 A I'm pretty sure it took place at
20 our offices at 14 Wall. But I'm really not a
21 hundred percent sure.

22 But I am pretty sure.

23 Q When you say "our office, our
24 offices at 14 Wall" --

25 A Me and John.